

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 448 be amended to read as follows:

- 1 Page 13, between lines 38 and 39, begin a new paragraph and insert:
2 "SECTION 13. IC 36-7-31.3-9, AS AMENDED BY P.L.214-2005,
3 SECTION 72, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 UPON PASSAGE]: Sec. 9. (a) A tax area must be initially established
5 by resolution:
6 ~~(1) except as provided in subdivision (2) before July 1, 1999; or~~
7 ~~(2) (1) before January 1, 2005, in the case of:~~
8 ~~(A) a second class city; or~~
9 ~~(B) the city of Marion;~~
10 **(2) after May 31, 2009, and before January 1, 2010, in the case**
11 **of a city; or**
12 **(3) before July 1, 1999, if subdivisions (1) and (2) do not**
13 **apply;**
14 according to the procedures set forth for the establishment of an
15 economic development area under IC 36-7-14. Before ~~May 15, 2005,~~
16 **January 1, 2010,** a tax area may be changed or the terms governing the
17 tax area revised in the same manner as the establishment of the initial
18 tax area. After ~~May 14, 2005,~~ **December 31, 2009,** a tax area may not
19 be changed and the terms governing a tax area may not be revised.
20 Only one (1) tax area may be created in each county.
21 (b) In establishing the tax area, the designating body must make the
22 following findings instead of the findings required for the
23 establishment of economic development areas:
24 (1) Except for a tax area in: ~~a city having a population of:~~

1 (A) **a city having a population of** more than one hundred fifty
 2 thousand (150,000) but less than five hundred thousand
 3 (500,000); ~~or~~
 4 (B) **a city having a population of** more than ninety thousand
 5 (90,000) but less than one hundred five thousand (105,000); **or**
 6 (C) **a city that initially designates a tax area in the period**
 7 **specified in subsection (a)(2);**
 8 there is a capital improvement that will be undertaken or has been
 9 undertaken in the tax area for a facility that is used by a
 10 professional sports franchise for practice or competitive sporting
 11 events. A tax area to which this subdivision applies may also
 12 include a capital improvement that will be undertaken or has been
 13 undertaken in the tax area for a facility that is used for any
 14 purpose specified in section 8(a)(2) of this chapter.
 15 (2) For a tax area in a city having a population of more than one
 16 hundred fifty thousand (150,000) but less than five hundred
 17 thousand (500,000), there is a capital improvement that will be
 18 undertaken or has been undertaken in the tax area for a facility
 19 that is used for any purpose specified in section 8(a) of this
 20 chapter.
 21 (3) For a tax area in a city having a population of more than
 22 ninety thousand (90,000) but less than one hundred five thousand
 23 (105,000), there is a capital improvement that will be undertaken
 24 or has been undertaken in the tax area for a facility that is used for
 25 any purpose specified in section 8(a)(2) of this chapter.
 26 (4) The capital improvement that will be undertaken or that has
 27 been undertaken in the tax area will benefit the public health and
 28 welfare and will be of public utility and benefit.
 29 (5) The capital improvement that will be undertaken or that has
 30 been undertaken in the tax area will protect or increase state and
 31 local tax bases and tax revenues.
 32 (c) The tax area established under this chapter is a special taxing
 33 district authorized by the general assembly to enable the designating
 34 body to provide special benefits to taxpayers in the tax area by
 35 promoting economic development that is of public use and benefit.
 36 SECTION 14. IC 36-7-31.3-10 IS AMENDED TO READ AS
 37 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. (a) A tax area
 38 must be established by resolution. A resolution establishing a tax area
 39 must provide for the allocation of covered taxes attributable to a
 40 taxable event or covered taxes earned in the tax area to the professional
 41 sports and convention development area fund established for the city
 42 or county. The allocation provision must apply to the entire tax area.
 43 ~~The A resolution adopted before May 15, 2005,~~ must provide the tax
 44 area terminates not later than December 31, 2027. **A resolution**
 45 **adopted in the period specified in subsection (a)(2) must provide**
 46 **that the tax area terminates not later than December 31, 2040.**

(b) In addition to subsection (a), all of the salary, wages, bonuses, and other compensation that are:

- (1) paid during a taxable year to a professional athlete for professional athletic services;
- (2) taxable in Indiana; and
- (3) earned in the tax area;

shall be allocated to the tax area if the professional athlete is a member of a team that plays the majority of the professional athletic events that the team plays in Indiana in the tax area.

(c) The total amount of state revenue captured by ~~the~~ a tax area established before May 15, 2005, may not exceed five dollars (\$5) per resident of the city or county per year for twenty (20) consecutive years.

(d) The total amount of state revenue captured by a tax area established in the period specified in subsection (a)(2) may not exceed fifty percent (50%) of the state revenue generated in the tax area for each state fiscal year ending after the date on which the tax area is established and before the date on which the tax area terminates.

~~(d)~~ (e) The resolution establishing the tax area must designate the facility or proposed facility and the facility site for which the tax area is established.

~~(e)~~ (f) The department may adopt rules under IC 4-22-2 and guidelines to govern the allocation of covered taxes to a tax area.

SECTION 15. IC 36-7-31.3-19 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 19. The resolution establishing the tax area must designate the use of the funds. The funds are to be used only for the following:

- (1) Except in a tax area in: ~~a city having a population of:~~
 - (A) **a city having a population of** more than one hundred fifty thousand (150,000) but less than five hundred thousand (500,000); ~~or~~
 - (B) **a city having a population of** more than ninety thousand (90,000) but less than one hundred five thousand (105,000); **or**
 - (C) **a city that initially designates a tax area in the period specified in section 10(a)(2) of this chapter;**

a capital improvement that will construct or equip a facility owned by the city, the county, a school corporation, or a board under IC 36-9-13, IC 36-10-8, IC 36-10-10, or IC 36-10-11 and used by a professional sports franchise for practice or competitive sporting events. In a tax area to which this subdivision applies, funds may also be used for a capital improvement that will construct or equip a facility owned by the city, the county, or a board under IC 36-9-13, IC 36-10-8, IC 36-10-10, or IC 36-10-11 and used for any purpose specified in section 8(a)(2) of this chapter.

- 1 (2) In a city having a population of more than one hundred fifty
 2 thousand (150,000) but less than five hundred thousand
 3 (500,000), a capital improvement that will construct or equip a
 4 facility owned by the city, the county, a school corporation, or a
 5 board under IC 36-9-13, IC 36-10-8, IC 36-10-10, or IC 36-10-11
 6 and used for any purpose specified in section 8(a) of this chapter.
 7 (3) In a city having a population of more than ninety thousand
 8 (90,000) but less than one hundred five thousand (105,000), a
 9 capital improvement that will construct or equip a facility owned
 10 by the city, the county, or a board under IC 36-9-13, IC 36-10-8,
 11 IC 36-10-10, or IC 36-10-11 and used for any purpose specified
 12 in section 8(a)(1) or 8(a)(2) of this chapter.
 13 (4) The financing or refinancing of a capital improvement
 14 described in subdivision (1), (2), or (3) or the payment of lease
 15 payments for a capital improvement described in subdivision (1),
 16 (2), or (3).
 17 SECTION 16. IC 36-7-31.3-21 IS AMENDED TO READ AS
 18 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 21. This chapter
 19 expires December 31, ~~2027~~. **2041**."
 20 Renumber all SECTIONS consecutively.
 (Reference is to ESB 448 as printed April 10, 2009.)

Representative Torr